

**EXHIBIT C**

NOV 02 2023

# Request for Payment of Internal Revenue Taxes

(Bankruptcy Code Cases - Administrative Expenses)

Department of the Treasury/Internal Revenue Service

United States Bankruptcy Court for the

District of DELAWARE

In the Matter of:

ALAMEDA RESEARCH LLC  
3500 SOUTH DUPONT HWY  
DOVER, DE 19901



Kroll Restructuring Administration

Case Number

22-11066-JTD

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

11/11/2022

Creditor Number

Fiduciary: Amendment No 1 to Request for Payment Dated 04/26/2023

1. The undersigned, whose business address is 1352 MARROWS ROAD, STE 204, NEWARK, DE 19711-5445, is the agent of the Department of the Treasury, Internal Revenue Service, and is authorized to make this request for payment on behalf of the United States.
2. Request is made for payment of taxes and any interest or penalty due under the internal revenue laws of the United States, as shown below.
3. The ground of liability is taxes due under the internal revenue laws of the United States.

## Administrative Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Tax Due	Interest Due	Penalty Due	Balance Due
			\$7,969,758,817.0			\$7,969,758,817.0
XX-XXX0142	1 PTRSHP	12/31/2022	0	\$0.00	\$0.00	0
XX-XXX4063	1 FUTA	12/31/2022	\$27,720.00	\$0.00	\$0.00	\$27,720.00
XX-XXX0142	1 FUTA	12/31/2022	\$20,160.00	\$0.00	\$0.00	\$20,160.00
XX-XXX0142	1 PTRSHP	12/31/2023	\$25,000,000.00	\$0.00	\$0.00	\$25,000,000.00
			\$7,994,806,697.0			\$7,994,806,697.0
			0	\$0.00	\$0.00	0

**Total Amount Due: \$7,994,806,697.00**

☐ Date Stamped Copy Returned  
☐ No Self-Addressed Stamped Envelope  
☒ No Copy Provided

1 ESTIMATED TAX LIABILITY DUE TO PENDING EXAMINATION OF DEBTOR TAX RETURN.

The amount due includes interest and penalty computed to 12/31/2023. Compound interest will accrue at the rate established under IRC Section 6621(a) and late payment penalty will be charged under IRC Section 6651. If the claim is paid after 12/31/2023, contact M JAMES at (302) 286-1559 for the current balance.

Penalty for Presenting Fraudulent Claim - Fine of not more than \$5,000 or imprisonment for not more than 5 years or both - Title 18, U.S.C., Section 152.

Signature

/s/ M JAMES

Date

10/27/2023

Title

Revenue Officer/Advisor

Telephone Number

(302) 286-1559

Form 6338 - A(C)



221106880004439

**UPS CampusShip: View/Print Label**

1. **Ensure there are no other shipping or tracking labels attached to your package.** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.
3. **GETTING YOUR SHIPMENT TO UPS**  
**Customers with a Daily Pickup**  
Your driver will pickup your shipment(s) as usual.

**Customers without a Daily Pickup**

Take your package to any location of The UPS Store®, UPS Access Point(TM) location, UPS Drop Box, UPS Customer Center, Staples® or Authorized Shipping Outlet near you. Items sent via UPS Return Services(SM) (including via Ground) are also accepted at Drop Boxes. To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

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UPS Access Point™  
THE UPS STORE  
651 MARROWS RD EXT  
NEWARK, DE 19713

UPS Access Point™  
THE UPS STORE  
40 E MAIN ST  
NEWARK, DE 19713

UPS Access Point™  
THE UPS STORE  
250 PENDER PLZ  
NEWARK, DE 19713

FOLD HERE

JAMES MICHAEL A 302-286-1559 INTERNAL REVENUE SERVICE 1352 MARROWS RD NEWARK DE 19711		LTR	10F1
<b>SHIP TO:</b> KROLL RESTRUCTURING ADMINISTRATIVE 17TH FLOOR 55 EAST 52ND ST NEW YORK NY 10055-0002		Received	NOV 02 2023
Kroll Restructuring Administration			
	NY 100 9-44 		
<b>UPS NEXT DAY AIR</b> TRACKING #: 1Z 4R5 3A3 01 9031 6696		1	
			
BILLING: P/P			
BOD: 9350			
CS 23.7.00. WNTNV50-44.0A 10/2023*			

**Fill in this information to identify the case:**

Debtor 1 ALAMEDA RESEARCH LLC

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: District of DELAWARE

Case number 22-11066-JTD

## Official Form 410

**Proof of Claim**

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : _____ Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone 1-800-973-0424 Contact email _____  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  Internal Revenue Service Name 1352 MARROWS ROAD STE 204 Number Street NEWARK 19711-5445 City State ZIP Code Contact phone (302) 286-1559 Contact email michael.a.james@irs.gov
4. Does this claim amend one already filed?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>1764</u> Filed on <u>04/28/2023</u> MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

Official Form 410

Proof of Claim

Received

page 1

[ ] Date Stamped Copy Returned  
 [ ] No Self-Addressed Stamped Envelope  
 [X] No Copy Provided

SEP 21 2023

Kroll Restructuring Administration



221106880004392

Claim Number: 58969

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor? ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: \_\_\_\_\_

7. How much is the claim? \$ 7,629,796,114.37. Does this amount include interest or other charges?  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
 Limit disclosing information that is entitled to privacy, such as health care information.

9. Is all or part of the claim secured? ☒ No  
☐ Yes. The claim is secured by a lien on property.
- Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_
- Basis for perfection:** \_\_\_\_\_  
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
- Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)
- Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_
- Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. Is this claim based on a lease? ☒ No  
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff? ☐ No  
☒ Yes. Identify the property: See attachment

**12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☒ Yes. Check one:

Amount entitled to priority

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 7,629,688,734.04

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 09/20/2023  
MM / DD / YYYY

/s/ M JAMES

Signature

Print the name of the person who is completing and signing this claim:

Name	M		
	First name	Middle name	Last name
Title	Revenue Officer/Advisor		
Company	Internal Revenue Service		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	1352 MARROWS ROAD STE 204		
	Number	Street	
	NEWARK		DE 19711-5445
	City	State	ZIP Code
Contact phone	(302) 286-1559		Email michael.a.james@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: ALAMEDA RESEARCH LLC

3500 SOUTH DUPONT HWY  
DOVER, DE 19901

Case Number

22-11066-JTD

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

11/11/2022

Amendment No. 1 to Proof of Claim dated 04/28/2023

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX4063	CORP-INC	12/31/2017		\$0.00	\$0.00
XX-XXX4063	WT-FICA	03/31/2018	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	06/30/2018	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	09/30/2018	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	12/31/2018	2 1-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	CORP-INC	12/31/2018		\$0.00	\$0.00
XX-XXX4063	WH FED INC	12/31/2018	1 5-ESTIMATED-SEE NOTE	\$900,000.00	\$0.00
XX-XXX4063	WT-FICA	03/31/2019	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	06/30/2019	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	09/30/2019	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	12/31/2019	10/17/2019	\$0.00	\$40,539.04
XX-XXX4063	WT-FICA	12/31/2019	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	CORP-INC	12/31/2019		\$0.00	\$0.00
XX-XXX4063	WH FED INC	12/31/2019	1 5-ESTIMATED-SEE NOTE	\$900,000.00	\$0.00
XX-XXX0142	PTRSHF	12/31/2019	1 5-ESTIMATED-SEE NOTE	\$40,000,000.00	\$0.00
XX-XXX0142	WT-FICA	03/31/2020	1 5-ESTIMATED-SEE NOTE	\$121,177,831.00	\$0.00
XX-XXX4063	WT-FICA	03/31/2020	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	06/30/2020	1 5-ESTIMATED-SEE NOTE	\$121,177,831.00	\$0.00
XX-XXX4063	WT-FICA	06/30/2020	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	09/30/2020	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	09/30/2020	1 5-ESTIMATED-SEE NOTE	\$121,177,831.00	\$0.00
XX-XXX0142	WH FED INC	12/31/2020	1 5-ESTIMATED-SEE NOTE	\$8,148,480.00	\$0.00
XX-XXX4063	FUTA	12/31/2020	1 5-ESTIMATED-SEE NOTE	\$27,720.00	\$0.00
XX-XXX4063	WT-FICA	12/31/2020	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00

Continued from Page 1

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX0142	WT-FICA	12/31/2020	1 5-ESTIMATED-SEE NOTE	\$121,177,831.00	\$0.00
XX-XXX0142	PTRSHF	12/31/2020	1 5-ESTIMATED-SEE NOTE	\$750,000,000.00	\$0.00
XX-XXX0142	FUTA	12/31/2020	1 5-ESTIMATED-SEE NOTE	\$20,160.00	\$0.00
XX-XXX4063	WH FED INC	12/31/2020	1 5-ESTIMATED-SEE NOTE	\$900,000.00	\$0.00
XX-XXX0142	WT-FICA	03/31/2021	1 5-ESTIMATED-SEE NOTE	\$121,185,420.00	\$0.00
XX-XXX4063	WT-FICA	03/31/2021	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	06/30/2021	1 5-ESTIMATED-SEE NOTE	\$121,185,420.00	\$0.00
XX-XXX4063	WT-FICA	06/30/2021	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	09/30/2021	1 5-ESTIMATED-SEE NOTE	\$121,185,420.00	\$0.00
XX-XXX4063	WT-FICA	09/30/2021	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	12/31/2021	1 5-ESTIMATED-SEE NOTE	\$121,185,420.00	\$0.00
XX-XXX0142	PTRSHF	12/31/2021	1 5-ESTIMATED-SEE NOTE	\$5,313,172,545.00	\$0.00
XX-XXX0142	FUTA	12/31/2021	1 5-ESTIMATED-SEE NOTE	\$20,160.00	\$0.00
XX-XXX0142	WH FED INC	12/31/2021	1 5-ESTIMATED-SEE NOTE	\$7,808,960.00	\$0.00
XX-XXX4063	WH FED INC	12/31/2021	1 5-ESTIMATED-SEE NOTE	\$900,000.00	\$0.00
XX-XXX4063	FUTA	12/31/2021	1 5-ESTIMATED-SEE NOTE	\$27,720.00	\$0.00
XX-XXX4063	WT-FICA	12/31/2021	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	03/31/2022	1 5-ESTIMATED-SEE NOTE	\$122,000,000.00	\$0.00
XX-XXX4063	WT-FICA	03/31/2022	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX4063	WT-FICA	06/30/2022	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	06/30/2022	1 5-ESTIMATED-SEE NOTE	\$122,000,000.00	\$0.00
XX-XXX4063	WT-FICA	09/30/2022	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WT-FICA	09/30/2022	1 5-ESTIMATED-SEE NOTE	\$122,000,000.00	\$0.00
XX-XXX0142	WT-FICA	12/31/2022	1 5-ESTIMATED-SEE NOTE	\$122,000,000.00	\$0.00
XX-XXX4063	WT-FICA	12/31/2022	1 5-ESTIMATED-SEE NOTE	\$2,050,000.00	\$0.00
XX-XXX0142	WH FED INC	12/31/2022	1 5-ESTIMATED-SEE NOTE	\$7,469,446.00	\$0.00
XX-XXX4063	WH FED INC	12/31/2022	1 5-ESTIMATED-SEE NOTE	\$900,000.00	\$0.00
				\$7,629,648,195.00	\$40,539.04

**Total Amount of Unsecured Priority Claims:****\$7,629,688,734.04****Unsecured General Claims**

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX4063	FUTA	12/31/2018	1 5-ESTIMATED-SEE NOTE	\$27,720.00	\$0.00
XX-XXX4063	FUTA	12/31/2019	1 5-ESTIMATED-SEE NOTE	\$27,720.00	\$0.00
				\$55,440.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . \$51,940.33



Continued from Page 2

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
<b>Total Amount of Unsecured General Claims:</b>					<b>\$107,380.33</b>

1 ESTIMATED TAX LIABILITY DUE TO PENDING EXAMINATION OF DEBTOR TAX RETURN.

2 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

## UPS CampusShip: View/Print Label

1. **Ensure there are no other shipping or tracking labels attached to your package.** Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
2. **Fold the printed label at the solid line below.** Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. **GETTING YOUR SHIPMENT TO UPS****Customers with a Daily Pickup**

Your driver will pickup your shipment(s) as usual.

**Customers without a Daily Pickup**

Take your package to any location of The UPS Store®, UPS Access Point(TM) location, UPS Drop Box, UPS Customer Center, Staples® or Authorized Shipping Outlet near you. Items sent via UPS Return Services(SM) (including via Ground) are also accepted at Drop Boxes. To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.




Hand the package to any UPS driver in your area.

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ADVANCE AUTO PARTS STORE 6261  
651 MARROWS ROAD EXT  
NEWARK ,DE 19713

UPS Access Point™  
THE UPS STORE  
40 E MAIN ST  
NEWARK ,DE 19711

UPS Access Point™  
PET KARE II  
250 PENCADER PLZ  
NEWARK ,DE 19713

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<p>JAMES MICHAEL A 302-286-1559 INTERNAL REVENUE SERVICE 1352 MARROWS RD NEWARK DE 19711</p> <p><b>SHIP TO:</b> KROLL RESTRUCTURING ADMINISTRATIVE 17TH FLOOR 55 EAST 52ND ST NEW YORK NY 10055-0002</p>	<p><b>NY 100 9-44</b></p>  	<p><b>1</b></p> <p><b>UPS NEXT DAY AIR</b></p> <p>TRACKING #: 1Z 4R5 3A3 01 9096 5815</p>		<p>BILLING: P/P</p> <p>BOD: 9350</p> <p>CS 23-6.00... WNTNV50 38.0A 09/2023*</p> 
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Received

SEP 21 2023

Kroll Restructuring Administration